



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BARRON LIGHT & WATER UTILITY

Principal Office: 1303 EAST DIVISION AVENUE
BARRON, WI 54812

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BARRON LIGHT & WATER UTILITY

Utility Address: 1303 EAST DIVISION AVENUE
BARRON, WI 54812

When was utility organized? 11/1/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ALAN JUNKERS

Title: UTILITY MANAGER

Office Address:

1303 EAST DIVISION AVE,
BARRON, WI 54812

Telephone: (715) 537 - 3855

Fax Number: (715) 537 - 3714

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: DANIEL L. THOLE CPA

Title: PARTNER

Office Address: TRACEY & THOLE, S.C.

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: DANIEL L. THOLE CPA

Title: PARTNER

Office Address: TRACEY & THOLE, S.C.

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 2/17/1998

Period covered by most recent audit: 1/1/97 - 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: ALAN JUNKERS
Title: UTILITY MANAGER

Office Address:
1303 EAST DIVISION AVENUE
BARRON, WI 54812

Telephone: (715) 537 - 3855
Fax Number: (715) 537 - 3714

E-mail Address:

Name: TONY SLAGSTAD
Title: CITY CLERK-TREASURER

Office Address:
1303 EAST DIVISION
BARRON, WI 54812

Telephone: (715) 537 - 5631
Fax Number: (715) 537 - 9209

E-mail Address:

Name of utility commission/committee: CITY OF BARRON UTILITY COMMISSION

Names of members of utility commission/committee:

- MARV AMUNDSON
 - JAMES BELL
 - GERALD NOVINSKI
 - REID L. PERRY
 - ROBERT ST. VINCENT
-

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,380,006	2,406,289	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,891,384	1,781,289	2
Depreciation Expense (403)	179,928	121,002	3
Amortization Expense (404-407)	0	171,541	4
Taxes (408)	170,944	171,670	5
Total Operating Expenses	2,242,256	2,245,502	
Net Operating Income	137,750	160,787	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	137,750	160,787	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	53,889	62,915	10
Miscellaneous Nonoperating Income (421)	0	821	11
Total Other Income	53,889	63,736	
Total Income	191,639	224,523	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	11,772	11,772	13
Total Miscellaneous Income Deductions	11,772	11,772	
Income Before Interest Charges	179,867	212,751	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	18,821	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	15,178		17
Other Interest Expense (431)	2,080	4,566	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	17,258	23,387	
Net Income	162,609	189,364	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,710,740	2,521,376	20
Balance Transferred from Income (433)	162,609	189,364	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	2,873,349	2,710,740	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on temporary investments	41,089	5
Interest on investments	8,441	6
Interest on tax roll items	4,359	7
Total (Acct. 419):	53,889	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
Depreciation of non-utility property	11,772	10
Total (Acct. 426):	11,772	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	460,417	1,919,589	0	0	2,380,006	1
Less: interdepartmental sales	0	35,850	0	0	35,850	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	460,417	1,883,739	0	0	2,344,156	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	95,165		95,165	1
Electric operating expenses	229,067		229,067	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	244		244	8
Electric utility plant accounts	1,288		1,288	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	155		155	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	325,919	0	325,919	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,368,778	6,863,922	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,065,960	3,890,337	2
Net Utility Plant	3,302,818	2,973,585	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	296,489	296,489	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	127,111	115,338	4
Net Nonutility Property	169,378	181,151	
Investment in Municipality (123)	16,985	21,785	5
Other Investments (124)	74,869	94,405	6
Special Funds (125)	0		7
Total Other Property and Investments	261,232	297,341	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	77,544	3,192	8
Temporary Cash Investments (132)	724,505	1,042,110	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	278,853	280,801	11
Other Accounts Receivable (143)	147	1,878	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	57,919	82,341	14
Materials and Supplies (150)	127,982	122,341	15
Prepayments (165)	1,653	1,907	16
Other Current and Accrued Assets (170)	3,246	4,552	17
Total Current and Accrued Assets	1,271,849	1,539,122	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	4,835,899	4,810,048	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	376,044	376,044	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,873,349	2,710,740	23
Total Proprietary Capital	3,249,393	3,086,784	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	279,147	352,190	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	279,147	352,190	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	153,226	167,417	28
Payables to Municipality (233)	268	32,508	29
Customer Deposits (235)	2,275	2,265	30
Taxes Accrued (236)	143,200	143,200	31
Interest Accrued (237)	5,446	6,273	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	304,415	351,663	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	2,066	24,565	36
Total Deferred Credits	2,066	24,565	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,000,878	994,846	41
Total Liabilities and Other Credits	4,835,899	4,810,048	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,886,791	0	0	3,819,159	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)				662,828	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,886,791	0	0	4,481,987	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	594,895	0	0	3,471,065	10
Total Accumulated Provision	594,895	0	0	3,471,065	
Net Utility Plant	2,291,896	0	0	1,010,922	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	538,900	3,351,437			3,890,337	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	55,352	124,576			179,928	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,134				2,134	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	34	255			289	10
Other credits (specify):						11
					0	12
Total credits	57,520	124,831	0	0	182,351	13
Debits during year						14
Book cost of plant retired	1,525	4,927			6,452	15
Cost of removal		275			275	16
Other debits (specify):						17
					0	18
Total debits	1,525	5,202	0	0	6,727	19
Balance End of Year	594,895	3,471,066	0	0	4,065,961	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.00%	4.00%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Dam	296,489			296,489	2
Total Nonutility Property (121)	296,489	0	0	296,489	
Less accum. prov. depr. & amort. (122)	115,338	11,773		127,111	3
Net Nonutility Property	181,151	(11,773)	0	169,378	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	7,161				7,161	11,881	1
Other	2,050		95,163		97,213	90,791	2
Total Electric Utility					104,374	102,672	

Account	Total End of Year	Amount Prior Year	
Electric utility total	104,374	102,672	1
Water utility	23,608	19,669	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	127,982	122,341	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	376,044	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>376,044</u></u>	

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
STATE TRUST FUND LOAN WATER UTILITY	01/25/1995	03/15/2004	5.00%	133,733	1
PROMISSORY NOTE	08/02/1993	04/01/2000	5.00%	145,414	2
Total for Account 223				279,147	
Other Long-Term Debt (224)					
ADVANCE FROM ELECTRIC TO WATER	07/20/1993	00/00/0000	5.00%	0	3
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	143,200	1
Accruals:		
Charged water department expense	68,483	2
Charged electric department expense	102,461	3
Charged sewer department expense	1,001	4
Other (explain):		
NONE		5
Total Accruals and other credits	171,945	
Taxes paid during year:		
County, state and local taxes	143,200	6
Social Security taxes	25,111	7
PSC Remainder Assessment	3,005	8
Other (explain):		
License Fee Assessment	629	9
Total payments and other debits	171,945	
Balance end of year	143,200	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
8-2-93 PROMISORY NOTE	903	9,014	9,269	648	2
State Trust Fund Loan 1/25/95	5,370	6,164	6,736	4,798	3
Subtotal	6,273	15,178	16,005	5,446	
Other Long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
INTEREST ON CAPITAL CREDIT		2,066	2,066	0	5
INTEREST ON CUSTOMER DEPOSITS		14	14	0	6
Subtotal	0	2,080	2,080	0	
Total	6,273	17,258	18,085	5,446	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	772,793	222,053				994,846	1
Add credits during year:							
For Services	400	3,681				4,081	2
For Mains						0	3
Other (specify):							
For Hydrants	1,601					1,601	4
For Meters		350				350	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	774,794	226,084	0	0	0	1,000,878	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
Electric Advance to Municipality	12,785	1
Water Advance to Municipality	4,200	2
Total (Acct. 123):	16,985	
Other Investments (124):		
Special Assessments Receivable	74,869	3
Total (Acct. 124):	74,869	
Special Funds (125):		
NONE		4
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	119,504	6
Electric	159,349	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	278,853	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
Miscellaneous Receivables	147	12
Total (Acct. 143):	147	
Receivables from Municipality (145):		
Tax Roll Items	38,089	13
Insurance	5,990	14
Rent of Electric Property	158	15
Sewer Share of Meter Expense	13,682	16
Total (Acct. 145):	57,919	
Prepayments (165):		
Prepaid Insurance	1,653	17
Total (Acct. 165):	1,653	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)		Balance End of Year (b)
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):		0
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):		0
Payables to Municipality (233):		
Misc. Payable to the General Fund	46	20
Misc. Payable to the Sewer Utility	222	21
Total (Acct. 233):	268	
Other Deferred Credits (253):		
Unrefunded Capacity Credit	2,066	22
Total (Acct. 253):	2,066	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,881,340	3,800,050	0	0	6,681,390	1
Materials and Supplies	21,638	103,523	0	0	125,161	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	566,897	3,411,251	0	0	3,978,148	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	773,793	224,068	0	0	997,861	6
Other (specify):					0	7
Average Net Rate Base	1,562,288	268,254	0	0	1,830,542	
Net Operating Income	125,014	12,736	0	0	137,750	8
Net Operating Income as a percent of Average Net Rate Base	8.00%	4.75%	N/A	N/A	7.53%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	376,044	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,792,044	3
Other (Specify):		4
Total Average Proprietary Capital	3,168,088	
Net Income		
Net Income	162,609	5
Percent Return on Proprietary Capital	5.13%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

The electric utility purchased generators during 1997 but these units were not operational at year end. The purchase of these generators remains in construction work in progress at year end.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 30, 1998

Mr. Alan Junker, Utility Manager
Barron Light & Water Utility
1303 East Division Avenue
Barron, WI 54812-1228

Re: 1997 Analytical Review File DWCCA-0380-RL

Dear Mr. Junker:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted the amount reported for total kWh used, page E-10, does not agree with the amount reported for total purchased, page E-14, plus total generated, page E-15. Please explain. This was brought to your attention in our 1996 review letter also.
2. During our review of the Sales of Electricity by Rate schedule, page E-12, we noted kWh, column (d), was not provided. Please provide this information, and continue this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:tlk:w:\compl\roselee\0380 Barron

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	453,308	1
Total Sales of Water	453,308	
Other Operating Revenues		
Forfeited Discounts (470)	3,088	2
Miscellaneous Service Revenues (471)	484	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,537	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	7,109	
Total Operating Revenues	460,417	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	79,104	9
Water Treatment Expenses (630-635)	14,073	10
Transmission and Distribution Expenses (640-655)	36,687	11
Customer Accounts Expenses (901-904)	9,539	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	72,165	14
Total Operation and Maintenance Expenses	211,568	
Other Operating Expenses		
Depreciation Expense (403)	55,352	15
Amortization Expense (404-407)		16
Taxes (408)	68,483	17
Total Other Operating Expenses	123,835	
Total Operating Expenses	335,403	
NET OPERATING INCOME	125,014	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,001	47,752	89,450	4
Commercial	199	43,076	66,168	5
Industrial	6	365,777	183,623	6
Total Metered Sales to General Customers (461)	1,206	456,605	339,241	
Private Fire Protection Service (462)	10		2,928	7
Public Fire Protection Service (463)	1		107,338	8
Other Sales to Public Authorities (464)	7	12,357	3,801	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,224	468,962	453,308	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	107,338	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	107,338	
Forfeited Discounts (470):		
Customer late payment charges	3,088	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,088	
Miscellaneous Service Revenues (471):		
Meter Use Charge for Subtract Meters	60	7
Water Turn on Charges	85	8
Bulk Sales on Hydrants	339	9
Total Miscellaneous Service Revenues (471)	484	
Rents from Water Property (472):		
NONE		10
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		11
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,206	12
Other (specify):		
Profit on sale of materials	331	13
Total Other Water Revenues (474)	3,537	
Amortization of Construction Grants (475):		
NONE		14
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	35,850	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	43,254	9
Total Pumping Expenses	79,104	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	14,073	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	14,073	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	19,699	14
Operation Supplies and Expenses (641)	7,088	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	3,160	17
Maintenance of Services (652)	1,856	18
Maintenance of Meters (653)	1,386	19
Maintenance of Hydrants (654)	3,498	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	36,687	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,771	22
Accounting and Collecting Labor (902)	7,768	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	9,539	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	27,228	27
Office Supplies and Expenses (921)	2,894	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,462	30
Property Insurance (924)	541	31
Injuries and Damages (925)	3,740	32
Employee Pensions and Benefits (926)	25,987	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	2,831	35
Transportation Expenses (933)	2,068	36
Maintenance of General Plant (935)	1,414	37
Total Administrative and General Expenses	72,165	
Total Operation and Maintenance Expenses	211,568	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		61,547	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,001	2
Net property tax equivalent		60,546	
Social Security		7,350	3
PSC Remainder Assessment	1996 Operating Revenues Less Interdepartmental	587	4
Other (specify): NONE			5
Total tax expense		68,483	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.241312				3
County tax rate	mills		6.368202				4
Local tax rate	mills		7.940264				5
School tax rate	mills		15.361118				6
Voc. school tax rate	mills		1.858614				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		31.769510				10
Less: state credit	mills		2.590992				11
Net tax rate	mills		29.178518				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.940264				14
Combined School Tax Rate	mills		17.219732				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		25.159996				17
Total Tax Rate	mills		31.769510				18
Ratio of Local and School Tax to Total	dec.		0.791954				19
Total tax net of state credit	mills		29.178518				20
Net Local and School Tax Rate	mills		23.108049				21
Utility Plant, Jan. 1	\$	2,875,890	2,875,890				22
Materials & Supplies	\$	19,669	19,669				23
Subtotal	\$	2,895,559	2,895,559				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	2,895,559	2,895,559				26
Assessment Ratio	dec.		0.828497				27
Assessed Value	\$	2,398,962	2,398,962				28
Net Local & School Rate	mills		23.108049				29
Tax Equiv. Computed for Current Year	\$	55,435	55,435				30
Tax Equivalent per 1994 PSC Report	\$	61,547					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	61,547					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	16,667		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	402,479		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	419,146	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	114,687		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	150,843		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	265,530	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	3,509	1,242	23
Total Water Treatment Plant	3,509	1,242	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	728		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			16,667	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			402,479	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	419,146	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			114,687	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			150,843	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	265,530	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,751	23
Total Water Treatment Plant	0	0	4,751	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			728	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	201,574		26
Transmission and Distribution Mains (343)	1,484,628		27
Fire Mains (344)			28
Services (345)	208,354	776	29
Meters (346)	104,568	4,230	30
Hydrants (348)	155,319	3,283	31
Other Transmission and Distribution Plant (349)	498		32
Total Transmission and Distribution Plant	2,155,669	8,289	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	513	1,029	35
Computer Equipment (391.1)	1,987	1,866	36
Transportation Equipment (392)	8,288		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	2,950		39
Laboratory Equipment (395)	307		40
Power Operated Equipment (396)			41
Communication Equipment (397)	17,349		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	642		44
Other Tangible Property (399)			45
Total General Plant	32,036	2,895	
Total utility plant in service directly assignable	2,875,890	12,426	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	2,875,890	12,426	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			201,574 26
Transmission and Distribution Mains (343)			1,484,628 27
Fire Mains (344)			0 28
Services (345)			209,130 29
Meters (346)			108,798 30
Hydrants (348)	1,525		157,077 31
Other Transmission and Distribution Plant (349)			498 32
Total Transmission and Distribution Plant	1,525	0	2,162,433
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			1,542 35
Computer Equipment (391.1)			3,853 36
Transportation Equipment (392)			8,288 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			2,950 39
Laboratory Equipment (395)			307 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			17,349 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			642 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	34,931
Total utility plant in service directly assignable	1,525	0	2,886,791
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,525	0	2,886,791

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			35,215	35,215	1
February			37,540	37,540	2
March			30,012	30,012	3
April			36,533	36,533	4
May			41,865	41,865	5
June			43,246	43,246	6
July			46,050	46,050	7
August			50,563	50,563	8
September			40,597	40,597	9
October			44,190	44,190	10
November			41,882	41,882	11
December			36,595	36,595	12
Total for year	0	0	484,288	484,288	
Less: Measured or estimated water used in main flushing and water treatment during year				1,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				483,288	16
Less: Water sold				468,962	17
Losses and unaccounted for				14,326	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,725	21
Date of maximum: 10/11/1997					22
Cause of maximum:					23
Flushing					
Flushing of mains					
Minimum gallons pumped by all methods in any one day during reporting year				65	24
Date of minimum: 12/28/1997					25
Total KWH used for pumping for the year				659,280	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NORTH MILL (1919)	#1	400	16	1,152	Yes	1
MEMORIAL (1958)	#3	420	14	1,152	Yes	2
GUY AVENUE (1985)	#4	350	20	1,292	Yes	3
WEST MAPLE (1990)	#5	382	20	1,080	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#3	#4	1
Location	NORTH MILL STREET	MEMORIAL	GUY AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	JOHNSON	LAYNE	LAYNE	5
Year Installed	1974	1958	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	800	1,200	8
Pump Motor or Standby Engine Mfr	G.E.	U.S.	G.E.	10
Year Installed	1974	1958	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5			14
Location	MAPLE			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	800			21
Pump Motor or Standby Engine Mfr	U.S.			23
Year Installed	1990			24
Type	ELECTRIC			25
Horsepower	75			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	BUCK HILL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1974		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	130		6
Total capacity in gallons	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.1000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	138				138
M	D	1.500	40				40
M	D	4.000	23,512				23,512
M	D	6.000	43,230				43,230
M	D	8.000	25,008				25,008
M	D	10.000	27,213				27,213
M	D	12.000	4,455				4,455
M	D	14.000	351				351
Total Within Municipality			123,947	0	0	0	123,947
Total Utility			123,947	0	0	0	123,947

1
2
3
4
5
6
7
8

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	824			(1)	823		1
M	1.000	366	2		(4)	364		2
M	1.250	19				19		3
M	1.500	14				14		4
M	2.000	25			(1)	24		5
M	3.000	4				4		6
M	4.000	17				17		7
M	6.000	9				9		8
M	10.000	1				1		9
Total Utility		1,279	2	0	(6)	1,275	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,203	75		(5)	1,273	67	1
0.750	1				1		2
1.000	28				28		3
1.250	8				8		4
1.500	13				13		5
2.000	23				23		6
3.000	12				12	1	7
6.000	6				6		8
Total:	1,294	75	0	(5)	1,364	68	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	994	134		5		140	1,273	1
0.750		0	0	0		1	1	2
1.000	8	19				1	28	3
1.250	0	7				1	8	4
1.500		13				0	13	5
2.000		19	1	1		2	23	6
3.000		8	1	2		1	12	7
6.000			4			2	6	8
Total:	1,002	200	6	8	0	148	1,364	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	176	3	3		176	2
Total Fire Hydrants	176	3	3	0	176	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	126
Number of distribution system valves end of year:	594
Number of distribution valves operated during year:	205

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Maintenance of pumping plant expense increased during 1997 because well # 3 needed repairs. The total cost of these repairs was \$15,966.

Transmission and Distribution supplies and expense decreased by \$13,234. In 1996 the water utility conducted a corrosion control study and lead & copper testing was increased. These two items totaled \$10,405 during 1996.

In 1997 caustic soda was added as a chemical. This was the \$14,073 reported under chemicals.

Water Services (Page W-16)

Adjusted beginning number of services downward by six

Meters (Page W-17)

Adjusted beginning meter balance by five meters.

Hydrants and Distribution System Valves (Page W-18)

The Barron Water Utility is on a two year schedule for testing of distribution valves.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,904,890	1
Total Sales of Electricity	1,904,890	
Other Operating Revenues		
Forfeited Discounts (450)	6,453	2
Miscellaneous Service Revenues (451)	3,543	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,019	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,684	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	14,699	
Total Operating Revenues	1,919,589	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,291,466	9
Transmission Expenses (550-553)	873	10
Distribution Expenses (560-576)	128,641	11
Customer Accounts Expenses (901-904)	39,691	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	219,145	14
Total Operation and Maintenance Expenses	1,679,816	
Other Expenses		
Depreciation Expense (403)	124,576	15
Amortization Expense (404-407)		16
Taxes (408)	102,461	17
Total Other Expenses	227,037	
Total Operating Expenses	1,906,853	
NET OPERATING INCOME	12,736	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment penalties	6,453	1
Total Forfeited Discounts (450)	6,453	
Miscellaneous Service Revenues (451):		
Service connections	285	2
Profit on services provided to customers	3,258	3
Total Miscellaneous Service Revenues (451)	3,543	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole rental	2,861	5
Computer rental	158	6
Total Rent from Electric Property (454)	3,019	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Retained sales tax	648	8
Profit on materials and supplies sold	1,036	9
Total Other Electric Revenues (456)	1,684	
Amortization of Construction Grants (457):		
NONE		10
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)	6,815	10
Total Hydraulic Power Generation Expenses	6,815	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	927	11
Fuel (539)	4,138	12
Operation Supplies and Expenses (540)	3,271	13
Maintenance of Other Power Production Plant (543)	8,457	14
Total Other Power Generation Expenses	16,793	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,267,858	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,267,858	
Total Power Production Expenses	1,291,466	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)	873	19
Total Transmission Expenses	873	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	0	20
Line and Station Labor (561)	49,758	21
Line and Station Supplies and Expenses (562)	3,191	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	2,995	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	22,050	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	32,094	28
Maintenance of Line Transformers (573)	3,204	29
Maintenance of Street Lighting and Signal Systems (574)	10,359	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)	4,990	32
Total Distribution Expenses	128,641	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	8,731	33
Accounting and Collecting Labor (902)	30,960	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	39,691	
 SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	54,372	38
Office Supplies and Expenses (921)	12,714	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	18,371	41
Property Insurance (924)	3,207	42
Injuries and Damages (925)	9,072	43
Employee Pensions and Benefits (926)	80,969	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	15,203	46
Transportation Expenses (933)	9,233	47
Maintenance of General Plant (935)	16,004	48
Total Administrative and General Expenses	219,145	
 Total Operation and Maintenance Expenses	 1,679,816	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		81,653	1
Social Security		17,761	2
Wisconsin Gross Receipts Tax		629	3
PSC Remainder Assessment	1996 operating revenues less interdepartmental	2,418	4
Other (specify): NONE			5
Total tax expense		102,461	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.241312				3
County tax rate	mills		6.368202				4
Local tax rate	mills		7.940264				5
School tax rate	mills		15.361118				6
Voc. school tax rate	mills		1.858614				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		31.769510				10
Less: state credit	mills		2.590992				11
Net tax rate	mills		29.178518				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.940264				14
Combined School Tax Rate	mills		17.219732				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		25.159996				17
Total Tax Rate	mills		31.769510				18
Ratio of Local and School Tax to Total	dec.		0.791954				19
Total tax net of state credit	mills		29.178518				20
Net Local and School Tax Rate	mills		23.108049				21
Utility Plant, Jan. 1	\$	3,914,709	3,914,709				22
Materials & Supplies	\$	102,672	102,672				23
Subtotal	\$	4,017,381	4,017,381				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	4,017,381	4,017,381				26
Assessment Ratio	dec.		0.828500				27
Assessed Value	\$	3,328,400	3,328,400				28
Net Local & School Rate	mills		23.108049				29
Tax Equiv. Computed for Current Year	\$	76,913	76,913				30
Tax Equivalent per 1994 PSC Report	\$	81,653					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	81,653					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)	55,000		13
Water Wheels, Turbines and Generators (333)	63,669		14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
Total Hydraulic Production Plant	118,669	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	3,787		18
Structures and Improvements (341)	189,540		19
Fuel Holders, Producers and Accessories (342)	17,755		20
Prime Movers (343)	581,836		21
Generators (344)			22
Accessory Electric Equipment (345)	64,918		23
Miscellaneous Power Plant Equipment (346)	3,809		24
Total Other Production Plant	861,645	0	
TRANSMISSION PLANT			
Land and Land Rights (350)			25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			55,000 13
Water Wheels, Turbines and Generators (333)			63,669 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	118,669
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			3,787 18
Structures and Improvements (341)			189,540 19
Fuel Holders, Producers and Accessories (342)			17,755 20
Prime Movers (343)			581,836 21
Generators (344)			0 22
Accessory Electric Equipment (345)			64,918 23
Miscellaneous Power Plant Equipment (346)			3,809 24
Total Other Production Plant	0	0	861,645
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)	117,566		27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	117,566	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	835		34
Structures and Improvements (361)			35
Station Equipment (362)	659,180		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	100,225	1,169	38
Overhead Conductors and Devices (365)	105,202	669	39
Underground Conduit (366)	10,002		40
Underground Conductors and Devices (367)	601,563	2,114	41
Line Transformers (368)	427,280	9,127	42
Services (369)	216,625	8,454	43
Meters (370)	124,865	5,161	44
Installations on Customers' Premises (371)	492		45
Leased Property on Customers' Premises (372)	5,835		46
Street Lighting and Signal Systems (373)	171,666	1,428	47
Total Distribution Plant	2,423,770	28,122	
GENERAL PLANT			
Land and Land Rights (389)			48
Structures and Improvements (390)	28,174		49
Office Furniture and Equipment (391)	13,246	3,087	50
Computer Equipment (391.1)	25,087	11,936	51
Transportation Equipment (392)	73,737		52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)	8,944		54
Laboratory Equipment (395)	13,105		55
Power Operated Equipment (396)	80,432		56
Communication Equipment (397)	8,748		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			117,566 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	117,566
DISTRIBUTION PLANT			
Land and Land Rights (360)			835 34
Structures and Improvements (361)			0 35
Station Equipment (362)			659,180 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	50		101,344 38
Overhead Conductors and Devices (365)	445		105,426 39
Underground Conduit (366)			10,002 40
Underground Conductors and Devices (367)			603,677 41
Line Transformers (368)	1,938		434,469 42
Services (369)	1,076		224,003 43
Meters (370)	340		129,686 44
Installations on Customers' Premises (371)			492 45
Leased Property on Customers' Premises (372)			5,835 46
Street Lighting and Signal Systems (373)	1,078		172,016 47
Total Distribution Plant	4,927	0	2,446,965
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			28,174 49
Office Furniture and Equipment (391)			16,333 50
Computer Equipment (391.1)			37,023 51
Transportation Equipment (392)			73,737 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			8,944 54
Laboratory Equipment (395)			13,105 55
Power Operated Equipment (396)			80,432 56
Communication Equipment (397)			8,748 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	7,818		58
Other Tangible Property (399)			59
Total General Plant	259,291	15,023	
Total utility plant in service directly assignable	3,780,941	43,145	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	3,780,941	43,145	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			7,818 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	274,314
Total utility plant in service directly assignable	4,927	0	3,819,159
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	4,927	0	3,819,159

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
2.4		11.00	4
13.8		9.30	5
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			6
7.2/12.5 kV (12kV)			7
14.4/24.9 kV (25kV)			8
Other:			
NONE			9
Transmission System			
34.5 kV			10
69 kV			11
115 kV			12
138 kV			13
Other:			
NONE			14

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	6,491	Friday	01/17/1997	09:15	3,809	1
February	02	6,047	Monday	02/24/1997	09:00	3,280	2
March	03	5,836	Monday	03/03/1997	09:30	3,125	3
April	04	6,048	Thursday	04/17/1997	09:30	3,263	4
May	05	5,200	Friday	05/16/1997	09:00	2,865	5
June	06	6,642	Monday	06/23/1997	11:30	2,961	6
July	07	6,337	Thursday	07/17/1997	09:00	3,463	7
August	08	5,587	Monday	08/04/1997	11:30	2,959	8
September	09	5,492	Tuesday	09/16/1997	01:00	2,991	9
October	10	5,408	Monday	10/20/1997	10:45	2,815	10
November	11	5,937	Monday	11/24/1997	09:30	3,309	11
December	12	5,998	Monday	12/08/1997	17:15	3,825	12
Total		71,023				38,665	

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	Northern States Power

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	407	3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	88	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	495	7
Purchases	38,169	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	38,664	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	36,631	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	157	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	157	23
Total Sold and Used	36,788	24
Energy Losses:		
Transmission Losses (if applicable)	0	26
Distribution Losses	1,835	27
Total Energy Losses	1,835	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.7460%	29
Total Disposition of Energy	38,623	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	1,371	12,348	1
Total Sales for Residential Sales		1,371	12,348	
Commercial & Industrial				
COMMERCIAL LIGHTING	CG-1	306	7,450	2
LARGE POWER	CP-1	24	6,536	3
INDUSTRIAL POWER-TIME OF DAY	CP-2	9	9,923	4
Total Sales for Commercial & Industrial		339	23,909	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	27	374	5
Total Sales for Public Street & Highway Lighting		27	374	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,737	36,631	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		687,191	(41,706)	645,485	1
0	0	687,191	(41,706)	645,485	
		552,409	(34,785)	517,624	2
		225,912	(15,133)	210,779	3
		528,390	(35,938)	492,452	4
0	0	1,306,711	(85,856)	1,220,855	
		39,961	(1,411)	38,550	5
0	0	39,961	(1,411)	38,550	
				0	6
0	0	0	0	0	
0	0	2,033,863	(128,973)	1,904,890	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	Northern States Powe				1
Point of Delivery	Barron				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69,000				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	6,642				6
Average load factor	787.2072%				7
Total Cost of Purchased Power	1,267,858				8
Average cost per kWh	0.0332				9
On-Peak Hours (if applicable)	9:00am-9:00pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,409	2,366			12
February	1,329	1,923			13
March	1,266	1,824			14
April	1,221	2,003			15
May	1,153	1,670			16
June	1,263	1,663			17
July	1,280	2,045			18
August	1,254	1,674			19
September	1,224	1,730			20
October	1,184	1,604			21
November	1,293	1,989			22
December	1,449	2,353			23
Total kWh (000)	15,325	22,844			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	496	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000):		
January	35	17
February	32	18
March	39	19
April	43	20
May	47	21
June	39	22
July	104	23
August	32	24
September	38	25
October	32	26
November	28	27
December	27	28
Total kWh (000)	496	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	158	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	#7	#7	#8	HYDRO	1
Unit Identification	7	9	8	2	2
Type of Generation	RECIP	RECIP	RECIP	HYDRO	3
kWh Net Generation (000)	0	46	42	408	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?	M	M	M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated	2	25	39	8,707	12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O	O	O	O	14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)		0.0000	0.0000	0.0000	16
Monthly Net Generation --- kWh (000):					
January		2	1	32	17
February		0	1	31	18
March		1	1	37	19
April		0	0	43	20
May		1	1	45	21
June		0	13	26	22
July		42	25	37	23
August		0	0	32	24
September		0	0	38	25
October		0	0	32	26
November		0	0	28	27
December		0	0	27	28
Total kWh (000)	0	46	42	408	29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)		77	81		32
Average Cost per Barrel of Oil Burned (\$)		25.9700	25.9400		33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil		14	12		38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal)					52
per kWh Net Generation (\$)					53
					54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
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NONE

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators

Year Installed	Type	RPM	Voltage (kV)	kWh Generated by Each Unit During Yr. (000's)	kW	kVA	Total Rated Plant Capacity (kW)	Total Maximum Continuous Capacity (kW)
(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				Rated HP Each Unit (h)	1
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)		
HYDRO	YELLOW RIV	REMOTE	VERTIC	2	1,923	150	150	1	
							Total	150	

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Operating Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
					kW (n)	kVA (o)			
Total					0	0	0	0	0

1

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	(e)
Name of Substation	Main Plant	West Maple	WI Dairies	1
Voltage--High Side	69	14	14	2
Voltage--Low Side	14	2	2	3
Num. Main Transformers in Operation	1	1	1	4
Capacity of Transformers in kVA	7,500	1,000	1,000	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW				7
Dt and Hr of Such Maximum Demand				8
				9
Kwh Output				10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation			(l)
	(h)	(i)	(j)	(k)
Name of Substation				11
Voltage--High Side				12
Voltage--Low Side				13
Num. of Main Transformers in Operation				14
Capacity of Transformers in kVA				15
Number of Spare Transformers on Hand				16
15-Minute Maximum Demand in kW				17
Dt and Hr of Such Maximum Demand				18
				19
Kwh Output				20

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation			(r)
	(n)	(o)	(p)	(q)
Name of Substation				21
Voltage--High Side				22
Voltage--Low Side				23
Num. of Main Transformers in Operation				24
Capacity of Transformers in kVA				25
Number of Spare Transformers on Hand				26
15-Minute Maximum Demand in kW				27
Dt and Hr of Such Maximum Demand				28
				29
Kwh Output				30

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,829	395	36,489	1
Acquired during year	102	6	625	2
Total	1,931	401	37,114	3
Retired during year	62	1	25	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,869	400	37,089	6
Number end of year accounted for as follows:				7
In customers' use	1,761	345	32,639	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	108	55	4,450	12
Total end of year	1,869	400	37,089	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	249	1	1
Mercury Vapor	400	17	1	2
Sodium Vapor	100	67	1	3
Sodium Vapor	150	105	1	4
Sodium Vapor	250	10	1	5
Total		448	5	
Ornamental				
NONE				6
Total		0	0	
Other				
Mercury Vapor	175	41	1	7
Mercury Vapor	400	1	1	8
Sodium Vapor	100	3	1	9
Total		45	3	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Miscellaneous distribution plant increased during 1997 because the lineman spent time doing locates for a cable company.

Maintenance of lines increased during 1997 because the lineman spent more time tree trimming.

Maintenance of misc. distribution plant decreased in 1997 because in 1996 there were truck and bucket repairs of \$3,247.

Maintenance of general plant decreased in 1997 because in 1996 the utility had a painting and plumbing project.

Property Tax Equivalent (Electric) (Page E-05)

The 1995 tax equivalent was entered as the 1994 tax equivalent for the PSC report. The 1994 calculation included non-utility property.

Electric Utility Plant in Service (Page E-06)

The electric utility purchased three computers and three printers during 1997.
